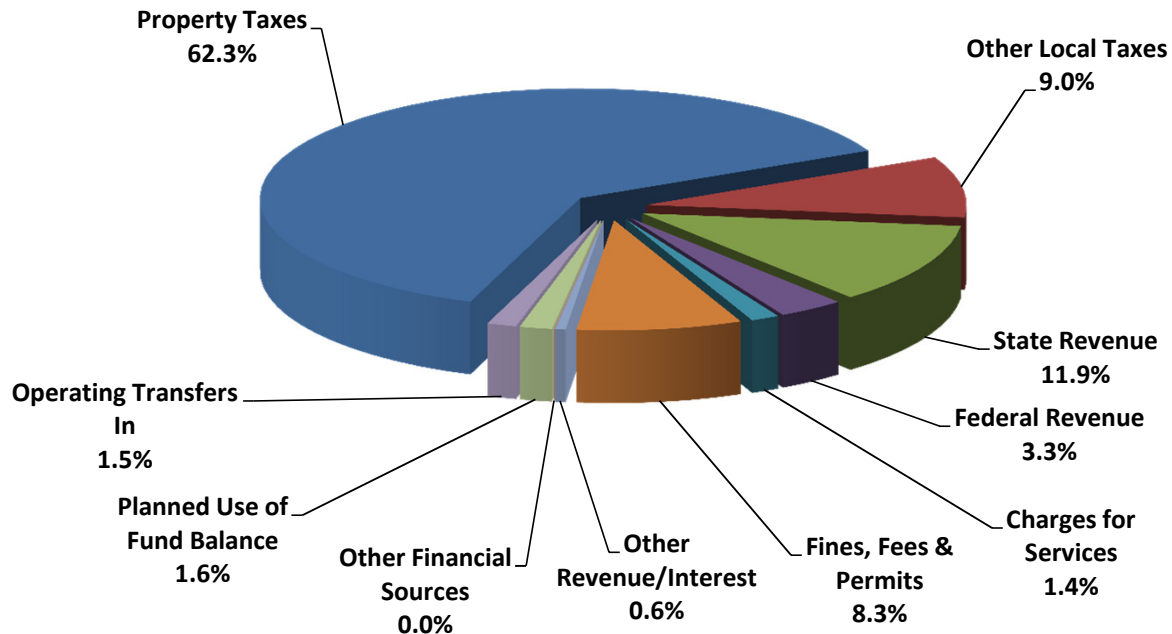


ALL FUNDS SUMMARY



FY18 PROPOSED BUDGET

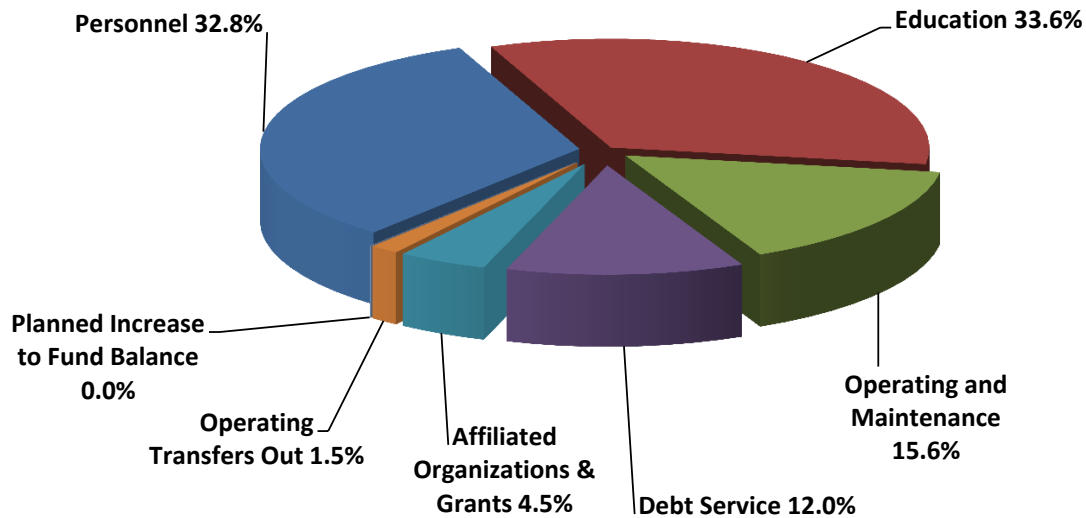
Where the Money Comes From....



SOURCES OF FUNDS:

	<u>FY18 Proposed</u>	<u>FY17 Amended</u>
<u>Revenue:</u>		
Property Taxes	\$ 778,620,000	\$ 767,774,000
Intergovernmental-State	149,270,954	164,227,018
Other Local Taxes	111,898,000	109,707,000
Fines, Fees & Permits	104,237,008	98,673,277
Intergovernmental-Federal	41,675,464	46,093,323
Charges for Services	17,881,683	17,140,261
Other Revenue/Interest	6,515,347	7,498,438
Subtotal	1,210,098,457	1,211,113,318
<u>Other Sources:</u>		
Planned Use of Fund Balance	20,494,093	28,305,207
Operating Transfers In	18,579,755	19,022,124
Other Financial Sources	337,500	855,000
Subtotal	39,411,348	48,182,331
Total Appropriation Sources	<u>\$ 1,249,509,805</u>	<u>\$ 1,259,295,649</u>

.....and Where the Money Goes



USE OF FUNDS:

	<u>FY18 Proposed</u>	<u>FY17 Amended</u>
Personnel	\$ 409,309,747	\$ 391,745,223
Education	419,471,000	419,471,000
Operating and Maintenance	195,417,910	217,334,316
Debt Service	150,284,959	149,245,157
Affiliated Organizations & Grants	56,213,615	55,229,829
Operating Transfers Out	18,439,413	25,637,691
Planned Increase to Fund Balance	373,161	632,433
Total Appropriation Uses	<u>\$ 1,249,509,805</u>	<u>\$ 1,259,295,649</u>

Prime Accounts Countywide Summary

All Funds

ACCT DESCRIPTION	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 AMENDED	FY18 PROPOSED
40 - Property Taxes	(748,101,444)	(761,129,275)	(756,449,189)	(767,774,000)	(778,620,000)
41 - Other Local Taxes	(106,832,898)	(106,997,963)	(107,820,954)	(109,707,000)	(111,898,000)
43 - Intergovernmental Revenues-State	(134,844,829)	(133,397,504)	(135,228,917)	(164,227,018)	(149,270,954)
44 - Intergovernmental Revenues-Federal	(55,910,264)	(30,240,093)	(28,727,496)	(46,093,323)	(41,675,464)
45 - Charges for Services	(17,450,854)	(16,693,427)	(13,279,330)	(17,140,261)	(17,881,683)
46 - Fines, Fees & Permits	(97,248,742)	(97,397,669)	(99,531,851)	(98,673,277)	(104,237,008)
47 - Other Revenue	(9,614,270)	(4,836,210)	(6,251,106)	(6,491,788)	(4,732,597)
48 - Investment Income	(1,651,382)	(1,895,354)	(2,550,577)	(1,006,650)	(1,782,750)
TOTAL REVENUE	(1,171,654,683)	(1,152,587,494)	(1,149,839,420)	(1,211,113,318)	(1,210,098,457)
51 - Salaries-Regular Pay	254,027,972	250,885,566	252,497,393	287,911,954	289,483,708
52 - Salaries-Other Compensation	19,182,572	19,907,267	21,604,521	22,441,339	24,356,628
55 - Fringe Benefits	110,510,967	96,689,605	93,824,321	109,977,440	122,297,140
56 - Vacancy Savings	-	-	-	(28,585,510)	(26,827,729)
TOTAL SALARIES	383,721,511	367,482,438	367,926,235	391,745,223	409,309,747
60 - Supplies & Materials	22,095,824	19,985,976	16,244,938	21,742,401	19,703,925
64 - Services & Other Expenses	30,679,532	23,069,861	23,959,847	28,972,405	27,608,301
66 - Professional & Contracted Services	66,867,815	58,300,714	62,631,976	86,036,530	76,039,234
67 - Rent, Utilities & Maintenance	22,035,033	21,012,152	20,776,115	26,222,282	23,410,120
68 - Interfund Services	10,830,155	9,929,949	7,497,287	10,169,159	9,907,324
70 - Capital Asset Acquisitions	9,874,324	15,377,671	23,443,211	50,223,540	44,611,619
79 - Depreciation Expense	837,221	424,721	(1,160,915)	(0)	-
TOTAL OPERATING & MAINT	163,219,905	148,101,045	153,392,458	223,366,316	201,280,523
80 - DEBT SERVICE EXPENDITURE	167,309,931	161,415,322	280,854,154	149,245,157	150,284,959
89 - AFFILIATED ORGANIZATIONS (1)	428,345,183	427,528,517	439,707,685	470,400,829	471,384,615
90 - GRANTS	635,000	3,050,000	4,764,000	4,300,000	4,300,000
95 - CONTINGENCIES & RESTRICTIONS	-	-	-	(6,032,000)	(5,862,612)
94 - OTHER SOURCES & USES	(1,527,930)	17,045,150	(86,235,568)	(855,000)	(337,500)
TOTAL EXPENDITURES	1,141,703,599	1,124,622,472	1,160,408,963	1,232,170,525	1,230,359,732
9998 - PLANNED FUND BALANCE INCREASE				632,433	373,161
9999 - PLANNED FUND BALANCE DECREASE				(28,305,207)	(20,494,093)
PLANNED USE OF FUND BALANCE	-	-	-	(27,672,774)	(20,120,932)
96 - OPERATING TRANSFERS IN	(23,434,250)	(20,521,020)	(21,294,841)	(19,022,124)	(18,579,755)
98 - OPERATING TRANSFERS OUT	31,794,693	29,194,395	27,490,019	25,637,691	18,439,413
NET TRANSFERS	8,360,443	8,673,375	6,195,178	6,615,567	(140,342)
TOTAL COUNTYWIDE	(21,590,641)	(19,291,647)	16,764,721	-	-

(1) Includes Education expense

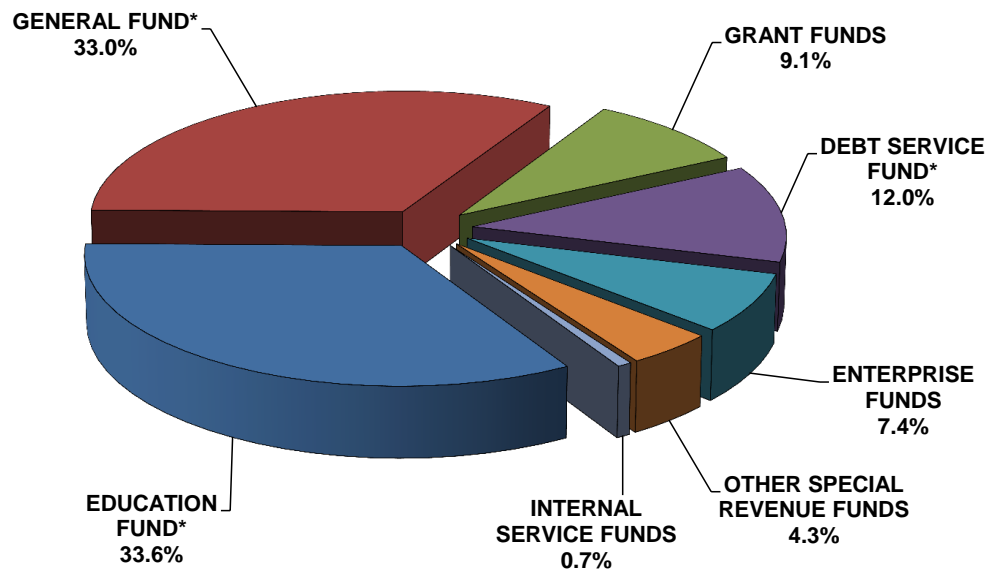
Total Sources and Uses by Fund Type Countywide Summary

All Funds

<u>FUND TYPE:</u>	FY18 SOURCES OF FUNDS			FY18 USES OF FUNDS			NET OPERATIONS	
	REVENUE + OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET FUND	% of Total
EDUCATION FUND*	(419,471,000)	-	-	419,471,000	-	-	-	33.6%
GENERAL FUND*	(409,390,946)	(1,136,514)	(1,684,427)	395,443,426	16,768,461	-	-	33.0%
GRANT FUNDS	(107,460,602)	(3,924,057)	(2,312,366)	112,931,669	765,356	-	-	9.1%
DEBT SERVICE FUND*	(147,995,336)	-	(1,983,423)	149,978,759	-	-	-	12.0%
ENTERPRISE FUNDS	(75,496,102)	(13,519,184)	(3,046,912)	90,980,479	708,558	373,161	-	7.4%
OTHER SPECIAL REVENUE	(42,008,865)	-	(11,447,056)	53,258,883	197,038	-	-	4.3%
INTERNAL SERVICE FUNDS	(8,613,105)	-	(19,909)	8,633,015	-	-	-	0.7%
ALL FUNDS TOTAL	(1,210,435,957)	(18,579,755)	(20,494,093)	1,230,697,231	18,439,413	373,161	-	100%

*Identified as Major Funds - defined as more than 10% of total appropriated revenues

FY18 Uses by Fund



Major Funds for Shelby County include the Education Fund (33.6% of total), the General Fund (33.0% of total) and the Debt Service Fund (12.0% of total).

Sources and Uses by Fund/Division Countywide Summary

All Funds

<u>FUND/DIVISION:</u>	FY18 SOURCES OF FUNDS			FY18 USES OF FUNDS			NET OPERATIONS
	REVENUE + OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	
GENERAL FUND:							
Administration & Finance	(321,311,347)	(65,342)	(1,631,977)	45,020,572	13,750,000	-	(264,238,095)
Information Technology	(1,975,087)	-	-	11,925,619	-	-	9,950,531
Planning & Development	(5,000)	-	-	382,825	64,361	-	442,186
Public Works	(2,930,231)	(35,170)	(52,450)	25,167,544	50,000	-	22,199,693
Health Services	(5,346,466)	(869,200)	-	29,672,459	2,326,090	-	25,782,883
Community Services	(875,000)	-	-	8,954,836	152,110	-	8,231,946
Sheriff	(5,813,000)	(131,481)	-	173,967,548	75,810	-	168,098,877
Judicial	(28,263,300)	(35,321)	-	67,776,532	350,090	-	39,828,001
Elected Officials	(42,871,514)	-	-	32,575,492	-	-	(10,296,022)
TOTAL GENERAL FUND	(409,390,946)	(1,136,514)	(1,684,427)	395,443,426	16,768,461	-	-
SPECIAL REVENUE FUNDS:							
Education Fund	(419,471,000)	-	-	419,471,000	-	-	-
Hotel-Motel Tax Fund	(17,320,000)	-	(1,734,886)	19,054,886	-	-	-
Roads & Bridges Fund	(13,437,265)	-	(1,693,082)	14,933,309	197,038	-	-
Narcotics Funds	(2,405,000)	-	(356,260)	2,761,260	-	-	-
Car Rental Tax Fund	(2,500,000)	-	-	2,500,000	-	-	-
Mosquito & Rodent Control Fund	(3,515,000)	-	(393,262)	3,908,262	-	-	-
Air Emission Fees Fund	(1,012,250)	-	(136,709)	1,148,959	-	-	-
Register DP Fund	(286,400)	-	(500,000)	786,400	-	-	-
General Sessions DP Fund	(306,350)	-	(315,860)	622,210	-	-	-
Veteran's Court	(50,000)	-	-	50,000	-	-	-
Criminal Court DP Fund	(22,100)	-	(93,700)	115,800	-	-	-
Economic Development Fund	-	-	(4,000,000)	4,000,000	-	-	-
Stormwater Fees Fund	(725,000)	-	(494,012)	1,219,012	-	-	-
Sewer Maintenance Fund	(6,000)	-	(1,500,000)	1,506,000	-	-	-
DUI Treatment Fines Fund	(51,000)	-	-	51,000	-	-	-
Drug Court Program Fund	(372,500)	-	(229,285)	601,785	-	-	-
TOTAL SPECIAL REVENUE	(461,479,865)	-	(11,447,056)	472,729,883	197,038	-	-
ENTERPRISE FUNDS:							
Corrections Fund	(40,764,944)	(12,000,000)	(2,769,519)	55,221,040	313,423	-	-
Fire Services Fund	(24,822,708)	-	(277,393)	24,726,940	-	373,161	-
Codes Enforcement Fund	(9,908,450)	(1,519,184)	-	11,032,499	395,135	-	-
TOTAL ENTERPRISE FUNDS	(75,496,102)	(13,519,184)	(3,046,912)	90,980,479	708,558	373,161	-
INTERNAL SERVICE FUNDS:							
IT Internal Service Fund	(4,798,225)	-	(8,071)	4,806,296	-	-	-
Fleet Vehicle Replacement Fund	(464,200)	-	-	464,200	-	-	-
Fleet Services	(3,350,681)	-	(11,838)	3,362,519	-	-	-
TOTAL INTERNAL SERVICES	(8,613,105)	-	(19,909)	8,633,015	-	-	-
GRANT FUNDS	(107,460,602)	(3,924,057)	(2,312,366)	112,931,669	765,356	-	-
DEBT SERVICE FUND	(147,995,336)	-	(1,983,423)	149,978,759	-	-	-
ALL FUNDS TOTAL	(1,210,435,957)	(18,579,755)	(20,494,093)	1,230,697,231	18,439,413	373,161	-

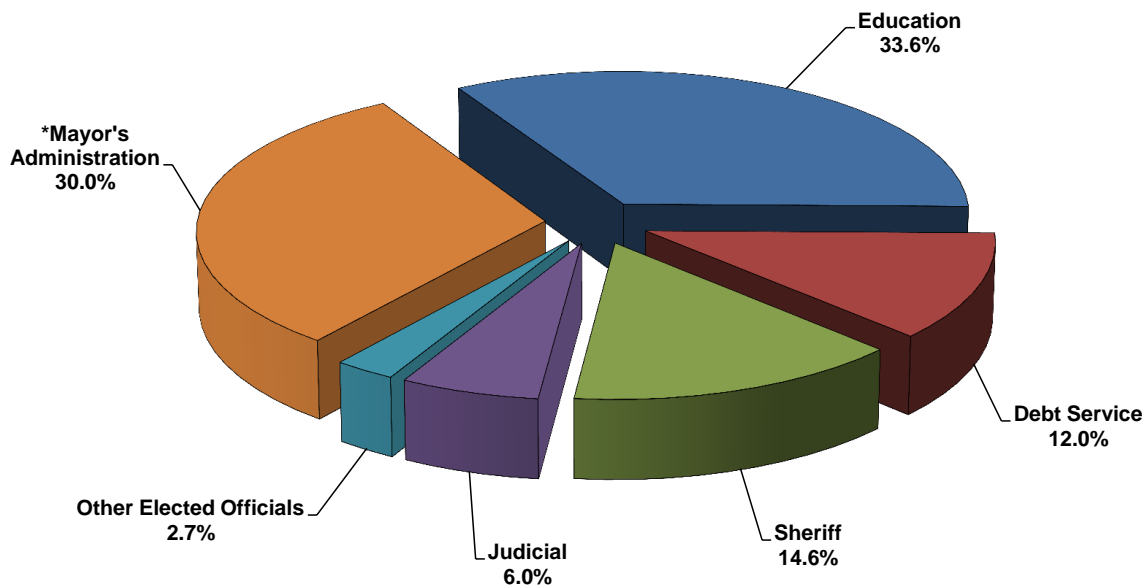
Total Sources and Uses by Division Countywide Summary

All Funds

<u>DIVISION NAME</u>	FY18 SOURCES OF FUNDS			FY18 USES OF FUNDS			NET OPERATIONS	
	REVENUE + OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET TOTAL	% of Total
Education	(419,471,000)	-	-	419,471,000	-	-	-	33.6%
Sheriff	(13,205,919)	(207,291)	(356,260)	181,661,056	207,291	-	168,098,877	14.6%
Debt Service	(147,995,336)	-	(1,983,423)	149,978,759	-	-	-	12.0%
Public Works *	(70,367,546)	(282,208)	(4,124,623)	96,299,517	301,392	373,161	-	7.8%
Administration & Finance *	(342,014,358)	(65,342)	(8,561,824)	72,653,429	13,750,000	-	(264,238,095)	6.9%
Judicial	(34,658,993)	(385,411)	(638,845)	75,125,839	385,411	-	39,828,001	6.0%
Corrections *	(41,199,569)	(12,313,423)	(2,769,519)	55,969,088	313,423	-	-	4.5%
Health Services *	(34,033,397)	(3,195,291)	(550,528)	60,691,809	2,870,290	-	25,782,883	5.1%
Community Services *	(32,989,894)	(152,110)	-	41,221,840	152,110	-	8,231,946	3.3%
Other Elected Officials	(43,157,914)	-	(500,000.00)	33,361,892.02	-	-	(10,296,022)	2.7%
Planning & Development *	(24,568,718)	(1,978,679)	(1,001,000)	27,531,087	459,496	-	442,186	2.2%
Information Technology *	(6,773,312)	-	(8,071)	16,731,915	-	-	9,950,532	1.3%
ALL FUNDS TOTAL	(1,210,435,957)	(18,579,755)	(20,494,093)	1,230,697,231	18,439,413	373,161	-	100.0%

* Divisions of the Mayor's Administration

FY18 Uses by Division



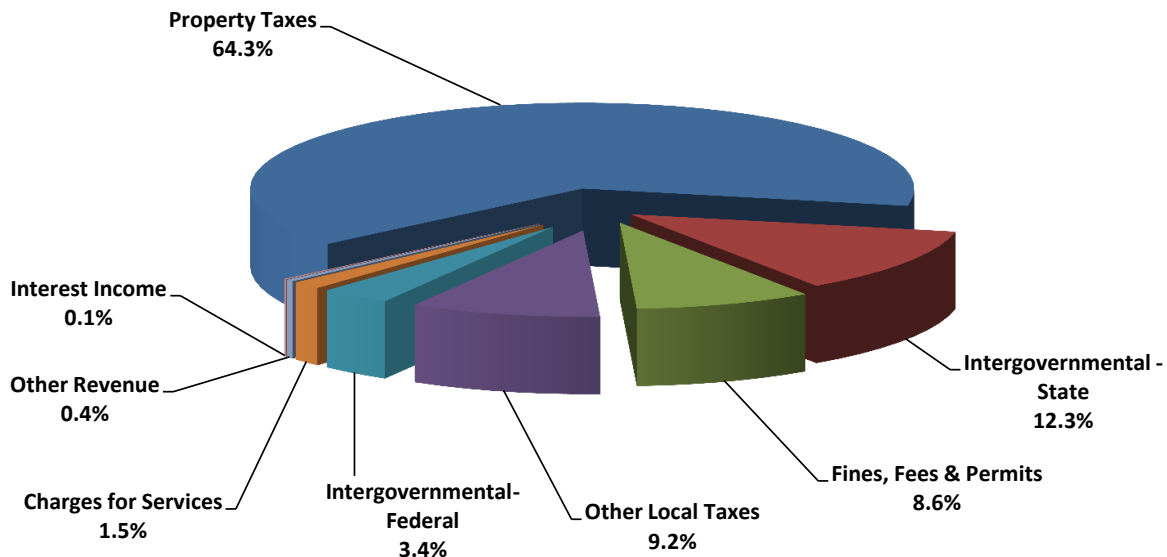
Education represents the largest functional division of county expenditures.

Revenue Overview Countywide Summary

All Funds

REVENUE SOURCE	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Amended	FY18 Proposed
40 - Property Taxes % of Total	(748,101,444) 63.8%	(761,129,275) 66.0%	(756,449,189) 65.8%	(767,774,000) 63.4%	(778,620,000) 64.3%
43 - Intergovernmental - State % of Total	(134,844,829) 11.5%	(133,397,504) 11.6%	(135,228,917) 11.8%	(164,227,018) 13.6%	(149,270,954) 12.3%
41 - Other Local Taxes % of Total	(106,832,898) 9.1%	(106,997,963) 9.3%	(107,820,954) 9.4%	(109,707,000) 9.1%	(111,898,000) 9.2%
46 - Fines, Fees & Permits % of Total	(97,248,742) 8.3%	(97,397,669) 8.5%	(99,531,851) 8.7%	(98,673,277) 8.1%	(104,237,008) 8.6%
44 - Intergovernmental-Federal % of Total	(55,910,264) 4.8%	(30,240,093) 2.6%	(28,727,496) 2.5%	(46,093,323) 3.8%	(41,675,464) 3.4%
45 - Charges for Services % of Total	(17,450,854) 1.5%	(16,693,427) 1.4%	(13,279,330) 1.2%	(17,140,261) 1.4%	(17,881,683) 1.5%
47 - Other Revenue % of Total	(9,614,270) 0.8%	(4,836,210) 0.4%	(6,251,106) 0.5%	(6,491,788) 0.5%	(4,732,597) 0.4%
48 - Interest Income % of Total	(1,651,382) 0.1%	(1,895,354) 0.2%	(2,550,577) 0.2%	(1,006,650) 0.1%	(1,782,750) 0.1%
TOTAL REVENUE - ALL FUNDS	(1,171,654,683)	(1,152,587,494)	(1,149,839,420)	(1,211,113,318)	(1,210,098,457)
% Change from Prior Year		-1.6%	-0.2%	5.3%	-0.1%

Countywide Revenue Overview



Property Taxes provide the largest single source of revenue for Shelby County.

Revenue Projections and Assumptions

Preparing a balanced budget based on conservative revenue estimates is fundamental to maintaining a strong financial position. Since property taxes account for 64% of Countywide revenue, reaching consensus on this revenue forecast is an important basis for budget development. Property taxes have been projected based upon historical trends, current year actual collections and appraisal appeals, with extensive collaboration with the Trustee and the Assessor. Analysis of local, state and national economic trends and statistical indicators is an integral part of this forecasting process. If necessary, estimates are adjusted before the final budget is approved to reflect results of the certified tax roll and final appeals of current year assessments that become available in April.

Our dependence on this revenue source has made the impact in prior years of declining real estate values and foreclosures a real concern. However, the County has very little opportunity to diversify its revenue sources because most other local taxes, fines, fees and permits are largely established and regulated by State law. The County has attempted to maintain stable property tax rates to avoid the need to adapt to cyclical economic and fiscal conditions. This has been accomplished without the use of fund balance or the use of non-recurring revenue sources to fund ongoing expenditures.

Property Tax Rates

The Property Tax Rate is set by the County Commission as a part of the annual budget review process. Rates are set at a level determined to be necessary to maintain a balanced budget while providing appropriate services to County residents. Property appraisals are prepared by the Shelby County Assessor of Property and re-evaluated every four years, except for public utilities which are assessed by the Tennessee Regulatory Authority. The appraised value is the estimated market value at a specified point in time.

The assessed value is the basis for property taxes on various types of property, including:

- Real property – land, structures, lease-hold improvements (realty tax)
- Personal property – business furnishings and equipment (personalty tax)
- Public utility property – real and personal property owned by utilities and organizations regulated by the State

Some properties are exempt from property tax assessments such as governments and religious and charitable institutions. The State of Tennessee tax statutes classify types of property as follows for computing assessed valuations:

- Real estate – Residential and Farms; 25% of actual value
- Real estate – Commercial and Industrial; 40% of actual value
- Personal property – Commercial and Industrial; 30% of actual value
- Public utilities – 55% of actual value

Residential properties account for about 53% of total assessed values throughout the County, with commercial properties at about 32%, personal property at 8% and utilities at 7%.

Based on property tax assessments provided by the Assessor's office and the property tax rate as set by the County Commission, the Trustee calculates the amount of property tax bills. Tax bills are mailed by September and become delinquent if not paid by the last day in February of the following year.

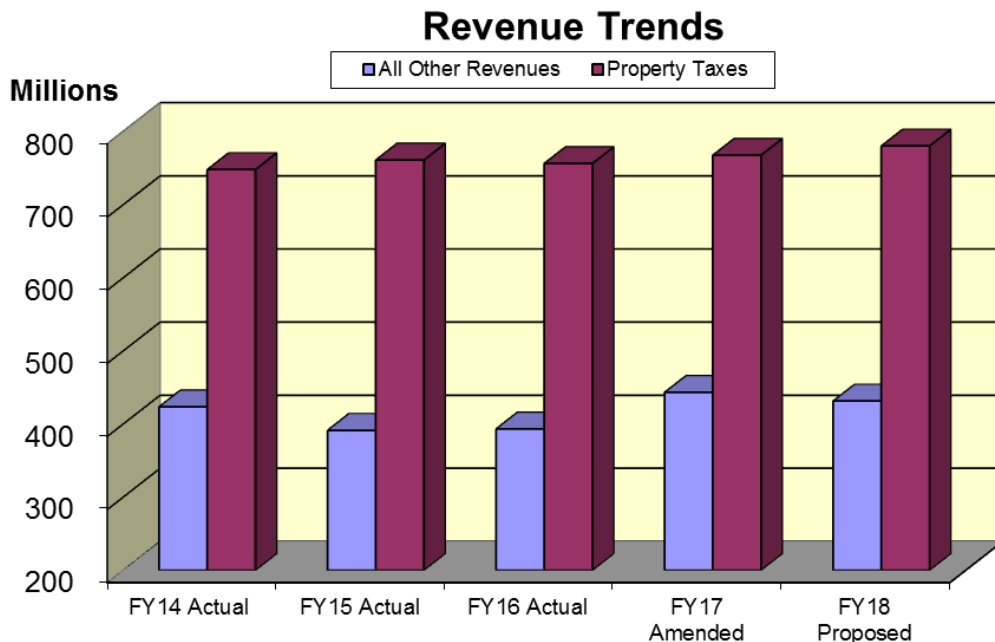
Property Tax Calculation

The County Commission approved a tax rate of \$4.37 for tax year 2016 (fiscal year 2017).

To calculate a property tax bill, the assessed value is divided by \$100, with the result multiplied by the effective tax rate. The example below shows this calculation for a tax rate of \$4.37 on a residential property assessed at \$100,000:

- 1) \$100,000 appraised value x 25% assessed value for residential property = \$25,000
- 2) (\$25,000/\$100) = \$250
- 3) \$250 x \$4.37 = \$1,093 tax due

A commercial property of the same appraised value would be assessed at 40% for a tax due amount of \$1,748.



Revenue trends demonstrate the stability of Shelby County revenue sources

Certified Tax Rate Calculation

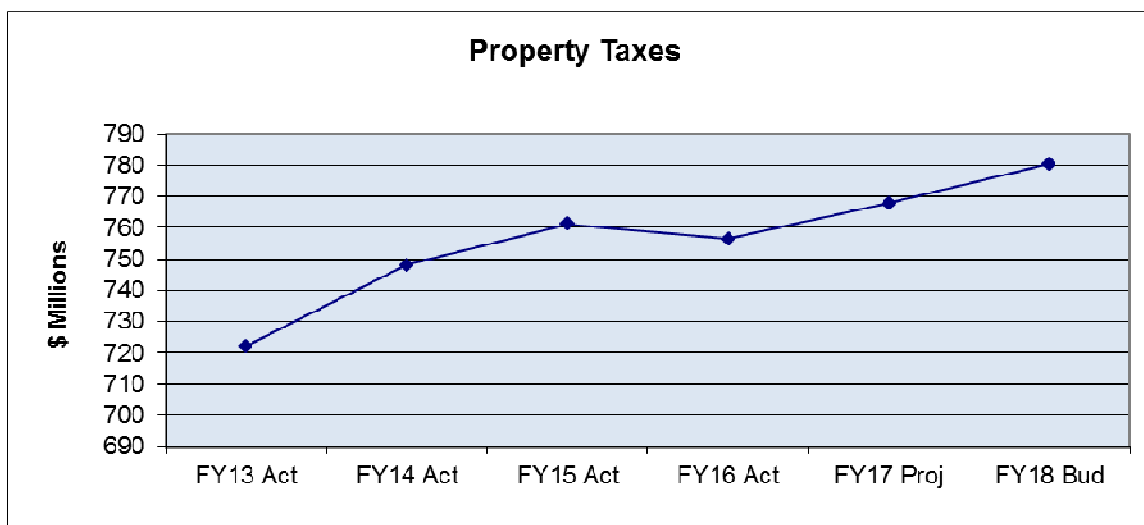
The certified tax rate is a calculation designed to account for the impact of significant property value increases or decreases on local taxes. This calculation, which requires State approval, establishes the rate that is necessary to generate the same amount of property tax revenue as the prior year. The certified tax rate sets a baseline for the property tax rate; the actual rate set for the tax year is determined by the County Commission.

A property reappraisal was conducted throughout Shelby County during 2016-2017 to provide an updated tax valuation basis. This appraisal reflects the steady economic recovery that has occurred since the previous reappraisal was conducted, with significant appreciation in realty values expected in most areas. Therefore, the certified tax rate will be reset at a lower base amount than the current tax rate of \$4.37.

Property Tax Revenue

Current Property Taxes have been projected at \$757.8 million for the FY18 Proposed Budget, based on a tax rate of \$4.37 with an expected growth of about 2.0% over the projected FY17 actual collection level. Delinquent tax revenue has been reduced by \$3.1 million in recognition of the increase in current collections. One cent of the tax rate is estimated to generate \$1,746,000 in revenue. The Certified Tax rate will be calculated after the proposed budget is presented.

Reallocations of the tax rate have been proposed to recognize the need for addition funding for the General Fund and Capital Improvements with less to Education and Debt Service. The Rural School Bond property tax rate of \$.04 (which applied only to properties outside the Memphis city limits) was eliminated in FY15.

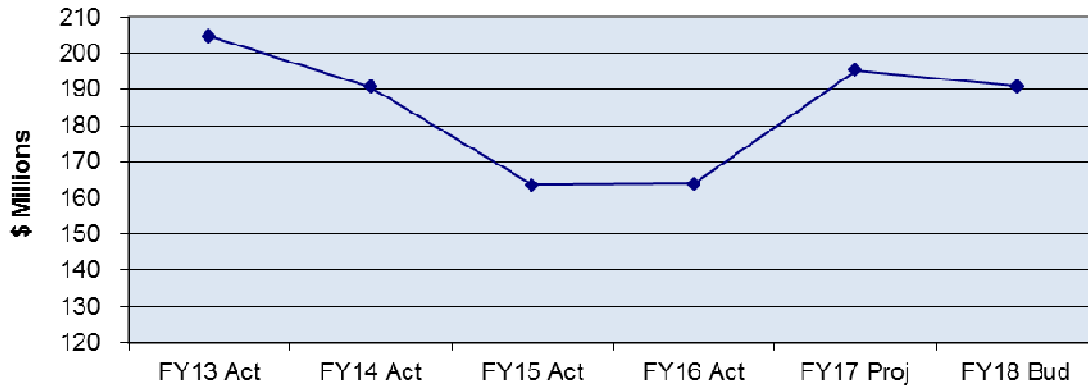


Intergovernmental Revenues received from the State of Tennessee contribute the second largest source of income to the County, representing 12.3% of total income, with revenue from Federal and local sources accounting for another 3.4% countywide (or 15.7% combined). Statewide revenue collections are distributed from the state to the municipalities on the basis of population, as prescribed by the Tennessee Code Annotated.

Significant revenue sources in this category include:

- Federal and State grant funding for specified programs (\$104.6 million). Budgets have been adjusted in FY18 to align with actual collections.
- Corrections reimbursements for housing of inmates charged with felony crimes (\$39.7 million). This represents a 19% reduction from the FY17 budget.
- State gasoline tax (\$8.7 million) and TVA Replacement tax (\$7.2 million)
- State (\$8.5 million) and Local (\$5.8 million) cost reimbursements. The largest State reimbursement is for the Public Defender (\$5.1M). The City of Memphis reimburses the County for operations of Codes Enforcement and occupancy of the Criminal Justice Center. The county is also reimbursed for State and City elections.

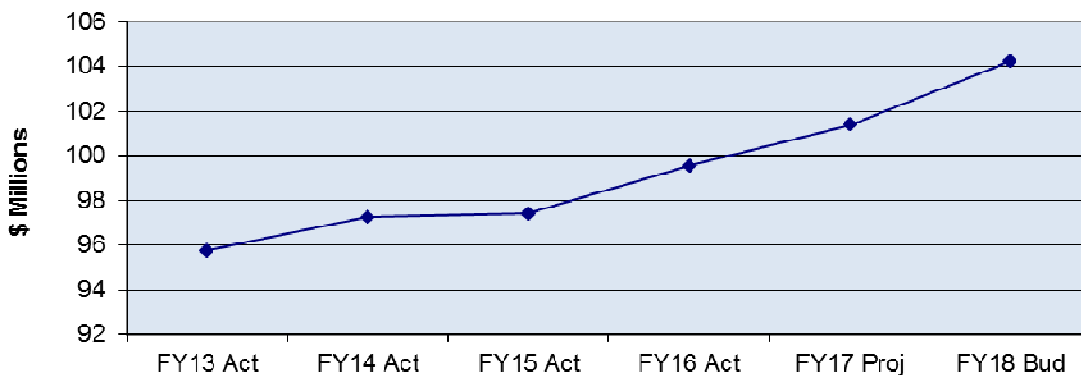
Intergovernmental Revenues



Fines, Fees & Permits account for 8.6% of total revenues. Collections in this category have increased over the past few years as economic conditions have improved. Significant fees collected from businesses, residents, and organizations for services provided include:

- County Trustee's commission for collection of property taxes (\$22.6 million)
- Fire Protection fees collected in the unincorporated areas of Shelby County (\$20.6 million)
- Various fees and permits charged by Elected Officials (County Clerk, Register, Courts).

Fines, Fees & Permits



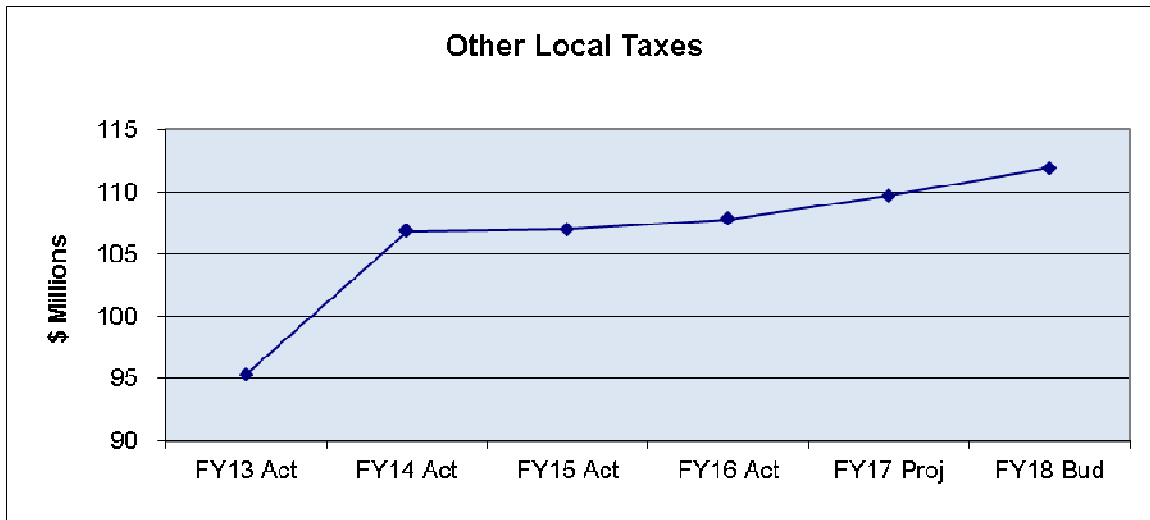
Other Local Taxes contribute another 9.2% or \$111.9 million. Collections have been very stable in this category for several years. Significant local tax revenues are generated from:

- Wheel Tax - collected by the County Clerk as vehicle licenses are issued or renewed. All proceeds are allocated to Education for operating costs and capital projects.
- Hotel & Motel Tax - a 5% tax collected on room rentals as funding for the Sports Authority debt and Convention and Visitors Bureau (\$17.3 million)

Countywide Summary

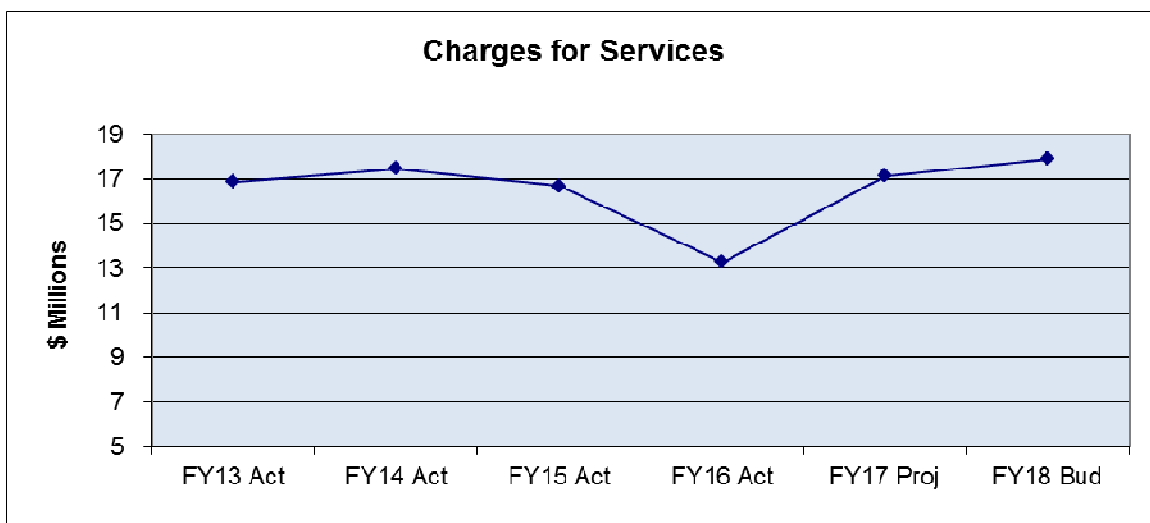
Revenue Overview

- Exempt Property in Lieu of Taxes (PILOT) program – tax incentives designed to attract and expand business within Shelby County (\$25.2 million, including MLG&W)
- Business or Gross receipts taxes (\$15.7 million) and local share of Sales Tax (\$4.4 million)
- Interest & Penalty on Taxes (\$7.5 million) and litigation taxes (\$3.5 million)
- Car Rental Tax – a 3% tax collected on vehicle rental as funding for an NBA arena (\$2.5 million)



Charges for Services represent only 1.5% or \$17.9 million of all revenues. This category includes internal service charges for telecommunications, fleet and fuel services, as well as charges for inmate telephone and postage usage, and TennCare revenue receipts.

Significant decline in this category for FY16 reflects reduced internal billings for Mail Services, Printing Services, and Fleet Services. FY17 increase reflects the addition of Ambulance Service fees, as well as an increase for the Vehicle Replacement Program, PC Replacement Program, and Roads & Bridges Internal Services.



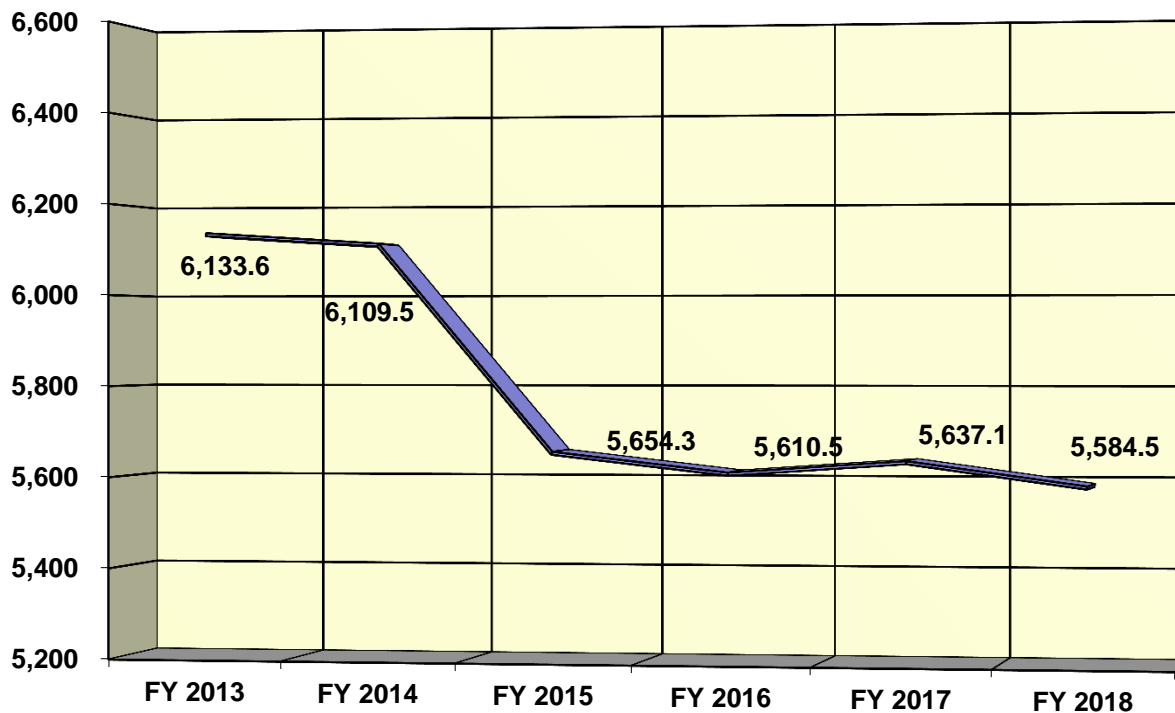
Total FTE Positions by Fund Countywide Summary

All Funds

FUND NAME	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY17-18 Change	% of Total
General Fund	3,875.1	3,902.8	3,896.0	3,918.5	3,929.4	3,953.2	23.8	70.8%
Special Revenue Funds	156.6	154.6	154.6	154.6	153.8	153.8	-	0.0
Enterprise Funds	1,010.8	1,013.8	1,011.8	977.0	983.0	934.0	(49.0)	16.7%
Internal Service Funds	41.0	33.0	33.0	20.0	20.0	20.0	-	0.4%
Grant Funds	1,050.1	1,005.3	558.8	539.5	550.9	523.5	(27.4)	-0.5%
TOTAL FTE - ALL FUNDS	6,133.6	6,109.5	5,654.3	5,610.5	5,637.1	5,584.5	(52.6)	100.0%
Change from prior year	27.3	(24.1)	(455.2)	(43.8)	26.6	(52.6)		

Note: Reduction in FTE from FY14 to FY15 primarily due to Headstart grant assumed by Shelby County Schools

Total Positions Trend



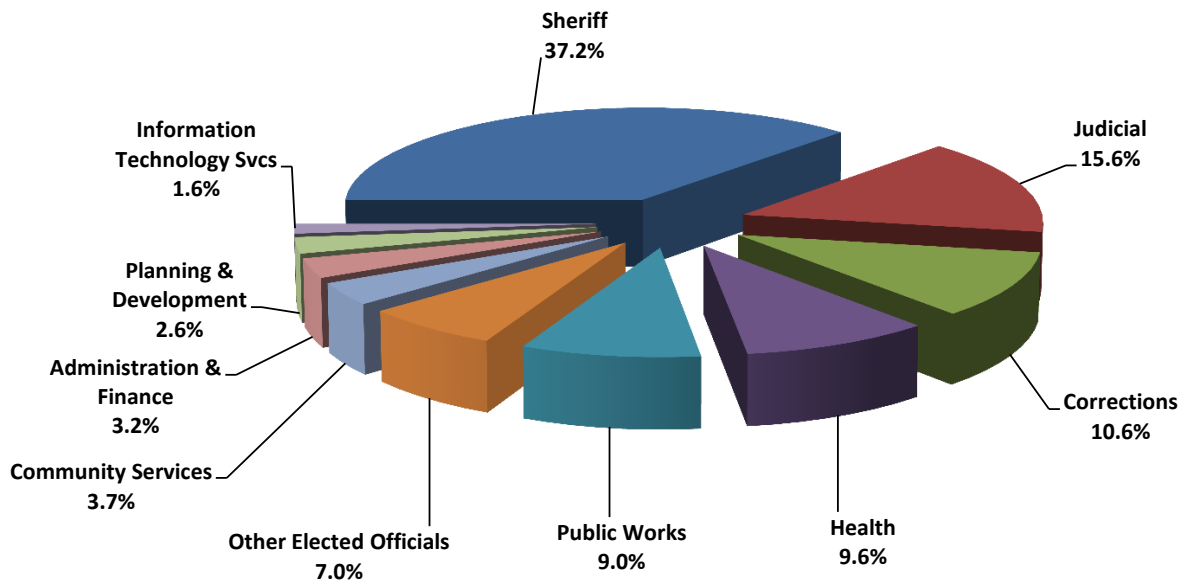
The total number of County employees in All Funds has declined by 549 positions (11%) since FY13, with the largest number of reductions related to Grants.

Total FTE Positions Trends by Division Countywide Summary

All Funds

DIVISION	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Change	% of Total
Sheriff	1,977.3	1,965.0	2,081.0	2,076.0	2,076.0	-	37.2%
Judicial	929.6	940.6	842.7	860.3	869.3	9.0	15.6%
Corrections	739.8	735.3	694.8	640.5	592.0	(48.5)	10.6%
Health	552.0	558.8	549.9	556.5	535.7	(20.8)	9.6%
Public Works	438.0	437.0	438.0	502.0	503.0	1.0	9.0%
Other Elected Officials	381.0	384.5	382.0	382.7	390.5	7.8	7.0%
Community Services	664.3	211.7	207.7	207.1	205.5	(1.5)	3.7%
Administration & Finance	192.5	184.5	178.5	177.5	177.5	-	3.2%
Planning & Development	145.0	145.0	144.0	145.5	147.0	1.5	2.6%
Information Technology Svcs	90.0	92.0	92.0	89.0	88.0	(1.0)	1.6%
TOTAL FTE - ALL FUNDS	6,109.5	5,654.3	5,610.5	5,637.1	5,584.5	(52.6)	100.0%

Total FY18 Positions by Division



The Sheriff accounts for about one third of all positions on an "All Funds" basis.

Total FTE Positions Distribution Countywide Summary

All Funds

FY18 Position Control	General Fund	Special Revenue	Enterprise Funds	Internal Services	Grant Funds	ALL FUNDS TOTAL
MAYOR'S ADMINISTRATION						
Administration & Finance	173.4	-	-	-	4.1	177.5
Information Technology	83.0	-	-	5.0	-	88.0
Planning & Development	4.0	-	116.0	-	27.0	147.0
Public Works	162.0	92.0	229.0	15.0	5.0	503.0
Corrections	-	-	589.0	-	3.0	592.0
Health Services	155.1	56.8	-	-	323.8	535.7
Community Services	96.0	-	-	-	109.5	205.5
Total Mayor's Admin FTE	673.5	148.8	934.0	20.0	472.4	2,248.7
SHERIFF						
Sheriff Administration	184.0	-	-	-	-	184.0
Law Enforcement	751.0	-	-	-	1.0	752.0
Jail	1,140.0	-	-	-	-	1,140.0
Total Sheriff FTE	2,075.0	-	-	-	1.0	2,076.0
JUDICIAL						
Chancery Court	21.5	-	-	-	-	21.5
Circuit Court	40.0	-	-	-	-	40.0
Criminal Court	83.0	-	-	-	2.0	85.0
General Sessions Court	194.8	5.0	-	-	2.0	201.8
Probate Court	14.0	-	-	-	-	14.0
Juvenile Court Judge	130.7	-	-	-	19.3	150.0
Juvenile Court Clerk	57.5	-	-	-	15.0	72.5
Attorney General	124.2	-	-	-	11.8	136.0
Public Defender	137.0	-	-	-	-	137.0
Divorce Ref/Jury Commission	11.5	-	-	-	-	11.5
Total Judicial FTE	814.2	5.0	-	-	50.1	869.3
OTHER ELECTED OFFICIALS						
Legislative Operations	26.0	-	-	-	-	26.0
Equal Opportunity Compliance	13.0	-	-	-	-	13.0
Assessor	143.0	-	-	-	-	143.0
County Clerk	95.0	-	-	-	-	95.0
Register	24.0	-	-	-	-	24.0
Trustee	67.0	-	-	-	-	67.0
Election Commission	22.5	-	-	-	-	22.5
Total Other Elected FTE	390.5	-	-	-	-	390.5
TOTAL POSITIONS - ALL FUNDS	3,953.2	153.8	934.0	20.0	523.5	5,584.5